

INTERNATIONAL TAX REVIEW™

Americas Tax Awards 2009

September 30th 2009

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Introduction

Welcome to *International Tax Review's* Americas Awards.

We are delighted to see so many of you here to celebrate achievements in tax services that have come out of a very difficult year.

This is our fourth annual tax awards ceremony for North and South America and in light of shifts in the market over the past 12 months, you will see we have introduced a couple of new awards.

The firms that have been nominated for and will win awards tonight have demonstrated outstanding services to clients.

International Tax Review congratulates all the winners and also all the worthy nominees on their achievements during the past year, in what have undoubtedly been challenging times.

Best wishes,



Ralph Cunningham
Managing editor,
International Tax Review

Methodology

In August 2009, *International Tax Review* sent submission forms to law firms and tax advisory firms, asking them to send examples of their best work in M&A and capital markets tax transactions, litigation, indirect tax, restructuring and transfer pricing.

International Tax Review's editorial staff considered these submissions and the information obtained through interviews with tax directors, as well as peer interviews, for World Tax 2010, to compile shortlists and choose winners for each of the country and regional awards.

We include Mexico in Latin America for the purposes of the regional awards. The US city areas include tax professionals based in the surrounding area within a 150-mile radius.

These awards represent the opinions of the magazine on the leading tax advisers in the Americas based on their work in the past 12 months.

TRANSFER PRICING FIRM OF THE YEAR AWARDS

Argentina

Baker & McKenzie
Cardenas Di Cio Romero Tarsitano & Lucero
Deloitte
Ernst & Young
PricewaterhouseCoopers

Brazil

Deloitte
KPMG
Lacaz Martins, Halembeck, Pereira Neto,
Gurevich & Schoueri Advogados
Pinheiro Neto Advogados
PricewaterhouseCoopers

Canada

Deloitte
Ernst & Young
KPMG
McCarthy Tétrault
Osler Hoskin & Harcourt
PricewaterhouseCoopers

Chile

Baker & McKenzie
Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers

Colombia

Baker & McKenzie
Deloitte
Ernst & Young
PricewaterhouseCoopers

Mexico

Baker & McKenzie
Ernst & Young
KPMG
PricewaterhouseCoopers

Peru

Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers

Venezuela

Baker & McKenzie
Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers
Torres Plaz & Araujo

US: Chicago

Baker & McKenzie
Ceteris
Deloitte
Ernst & Young
Mayer Brown
PricewaterhouseCoopers

US: Houston & Dallas

Deloitte
Ernst & Young
Gardere
KPMG
PricewaterhouseCoopers
Vinson & Elkins

US: Los Angeles

Deloitte
DLA Piper
Ernst & Young
KPMG
PricewaterhouseCoopers

US: New York

Baker & McKenzie
Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers

US: San Francisco Area

Baker & McKenzie
Deloitte
DLA Piper
Ernst & Young
Fenwick & West
PricewaterhouseCoopers

US: Washington DC

Baker & McKenzie
Caplin & Drysdale
Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers

TAX LITIGATION FIRM OF THE YEAR AWARDS

Argentina

Abeledo Gottheil Abogados
Bruchou, Fernandez Madero & Lombardi -
Taxand
Cardenas Di Cio Romero Tarsitano & Lucero
Pérez Alati, Grondona, Benites, Arntsen,
Martínez de Hoz
PricewaterhouseCoopers
Mitrani, Caballero, Rosso Alba, Francia,
Ojam & Ruiz Moreno

Brazil

Advocacia Krakowiak
Dias de Souza Advogados
Lefosse Advogados in cooperation with
Linklaters
Machado Associados Advogados e
Consultores
Mattos Filho, Veiga Filho, Marrey Junior e
Quiroga Advogados
Trench, Rossi e Watanabe Advogados/Baker
& McKenzie

Canada

Blake Cassels & Graydon
Davies Ward Phillips & Vineberg
Fraser Milner Casgrain
McCarthy Tétrault
Osler Hoskin & Harcourt

Chile

Baraona Marré Abogados
Carey y Cía
PricewaterhouseCoopers

Colombia

Cahn-Speyer, Paredes & Asociados
Godoy & Hoyos
Lewin & Wills
PricewaterhouseCoopers
Prieto & Carrizosa

Mexico

Basham, Ringe y Correa
Capín, Calderón, Ramírez y Gutiérrez-Azpe
Chevez, Ruiz, Zamarripa y Cia
PricewaterhouseCoopers

Peru

Ernst & Young
Estudio Ehecopar Abogados
Hernández & Cia
PricewaterhouseCoopers
Rodrigo, Elías & Medrano

Venezuela

Baker & McKenzie
Ernst & Young
Hoet Pelaez Castillo & Duque
Rodriguez & Mendoza
Tinoco Travieso Planchart
Torres Plaz & Araujo

TAX FIRM OF THE YEAR AWARDS

Argentina

Asorey Navarrine
Bruchou, Fernandez Madero & Lombardi -
Taxand
Cardenas Di Cio Romero Tarsitano & Lucero
Ernst & Young
Negri & Teijeiro Abogados
PricewaterhouseCoopers

Brazil

Ernst & Young
Lefosse Advogados in cooperation with
Linklaters
Machado Associados Advogados e
Consultores
Mattos Filho, Veiga Filho, Marrey Junior e
Quiroga Advogados
Pinheiro Neto Advogados
PricewaterhouseCoopers

Canada

Blake Cassels & Graydon
Davies Ward Phillips & Vineberg
Deloitte
Ernst & Young
McCarthy Tétrault
Stikeman Elliott

Chile

Barros & Errázuriz Abogados - Taxand
Carey y Cía
Ernst & Young
KPMG

Colombia

Brigard & Urrutia
Deloitte
KPMG
Lewin & Wills
Posse Herrera & Ruiz
Prieto & Carrizosa

Mexico

Baker & McKenzie
Chevez, Ruiz, Zamarripa y Cia
Ernst & Young
PricewaterhouseCoopers

Peru

Ernst & Young
Estudio Rubio Leguía Normand & Asociados
Hernández & Cia
Miranda & Amado Abogados - Taxand
PricewaterhouseCoopers
Rodrigo, Elías & Medrano

Venezuela

Baker & McKenzie
Deloitte
Ernst & Young
PricewaterhouseCoopers
Rodriguez & Mendoza
Torres Plaz & Araujo

US: Chicago

Baker & McKenzie
Ernst & Young
Kirkland & Ellis
Mayer Brown
McDermott Will & Emery
PricewaterhouseCoopers

US: Houston & Dallas

Baker & McKenzie
Baker Botts
Deloitte
Ernst & Young
Fulbright & Jaworski
Vinson & Elkins

US: Los Angeles

Deloitte
DLA Piper
Ernst & Young
Latham & Watkins
PricewaterhouseCoopers
Skadden Arps Slate Meagher & Flom

US: New York

Cleary Gottlieb Steen & Hamilton
Debevoise & Plimpton
Ernst & Young
Skadden Arps Slate Meagher & Flom
Sullivan & Cromwell
Weil Gotshal & Manges

US: San Francisco Area

Baker & McKenzie
Deloitte
DLA Piper
Ernst & Young
Fenwick & West
McDermott Will & Emery
PricewaterhouseCoopers

US: Washington, DC

Baker & McKenzie
Deloitte
Ernst & Young
McDermott Will & Emery
PricewaterhouseCoopers
Skadden Arps Slate Meagher & Flom
Stephoe & Johnson

**Latin America M&A Tax
Team of the Year**

Machado Associados Advogados e
Consultores
Barros & Errázuriz Abogados - Taxand
Lefosse Advogados in association with
Linklaters
Mattos Filho, Veiga Filho, Marrey Junior e
Quiroga Advogados

**North America M&A Tax
Transaction of the Year**

Blake, Cassels & Graydon - Merger of
Suncor Energy and Petro-Canada
Cleary Gottlieb Steen & Hamilton - Alpha
Natural Resources/Foundation Coal
Holdings merger
Skadden Arps Slate Meagher & Flom - CME
Group acquisition of NYMEX Holdings
Cravath Swaine & Moore - M&A advice to
Bristol-Myers Squibb
Weil Gotshal & Manges - CenturyTel acqui-
sition of Embarq

**North America Capital Markets Tax
Transaction of the Year**

Goodmans - Restructuring of Canadian
Third-Party Structured Asset-Backed
Commercial Paper
Cleary Gottlieb Steen & Hamilton - Two
debt offerings for Citibank
Blake, Cassels & Graydon - Initial public
offering of Genworth Financial's Canadian
mortgage insurance business
Sutherland Asbill & Brennan - Philip Morris
issuance of Swiss franc bonds
Wachtell Lipton Rose & Katz -GMAC
exchange offer

**Latin America Tax Restructuring
Team of the Year**

Baker & McKenzie
Lefosse Advogados in association with
Linklaters
Miranda & Amado - Taxand
Negri & Teijeiro

**North America Tax Restructuring
Firm of the Year**

Alvarez & Marsal Taxand
Deloitte
Ernst & Young
Weil Gotshal & Manges
PricewaterhouseCoopers
Skadden Arps Slate Meagher & Flom
McCarthy Tetrault

**Latin America Indirect Tax
Firm of the Year**

Baker & McKenzie
Bruchou, Fernandez Madero & Lombardi -
Taxand
Deloitte
Ernst & Young
KPMG
Machado Associados Advogados e
Consultores
PricewaterhouseCoopers

North America Indirect Tax Firm of the Year

Ernst & Young
Deloitte
PricewaterhouseCoopers
KPMG

Tax Court of Canada Firm of the Year

Blake Cassels & Graydon
Fraser Milner Casgrain
McCarthy Tétrault

US Tax Court Award Firm of the Year

Bingham McCutchen (McKee Nelson)
Fenwick & West
Mayer Brown
Skadden Arps Slate Meagher & Flom

Best Newcomer in Latin America

Munoz Manzo y Ocampo
Tron Abogados
Natera Y Espinosa

Best Newcomer US

Alvarez & Marsal Taxand
Ceteris
True Partners Consulting

Best use of Internet

Alvarez & Marsal Taxand
Deloitte
Ceteris
Ernst & Young
KPMG
PricewaterhouseCoopers

Editor's Choice

Representative Charles B Rangel of the 15th District in New York became chairman of the House Ways and Means Committee in January 2007. Since then the Congressman has encouraged his colleagues on the House tax-writing body to produce equitable and reasonable tax legislation for the whole of the US. When he published his Rangel Bill to reform corporate tax in October 2007 he can be said to have begun the current legislative debate on changing business tax rules. Many of the proposals that President Obama included in his plans for international tax reform published in May this year were based on the Congressman's ideas.

Latin American Transfer Pricing Firm of the Year

Baker & McKenzie
Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers

North American Transfer Pricing Firm of the Year

Baker & McKenzie
Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers

Latin America Tax Litigation Firm of the Year

Abeledo Gottheil Abogados
Bruchou, Fernandez Madero & Lombardi - Taxand
Cardenas Di Cio Romero & Tarsitano
Lefosse Advogados in cooperation with Linklaters
PricewaterhouseCoopers

North America Tax Litigation Firm of the Year

Baker & McKenzie
Blake Cassels & Graydon
Fraser Milner Casgrain
Mayer Brown
McCarthy Tétrault
McDermott Will & Emery
Bingham McCutchen (legacy McKee Nelson)
Skadden Arps Slate Meagher & Flom

Latin America Tax Firm of the Year

Baker & McKenzie
Deloitte
Ernst & Young
KPMG
Lefosse Advogados in cooperation with Linklaters
PricewaterhouseCoopers
Taxand

North America Tax Firm of the Year

Baker & McKenzie
Deloitte
Ernst & Young
Latham & Watkins
McDermott Will & Emery
PricewaterhouseCoopers
Skadden Arps Slate Meagher & Flom

